



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

December 20, 1999

E. L. SORENSEN, JR.
Executive Director

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

NO. 99/80

The State Board of Equalization has established the following 2000 Calendar for the Valuation of Public Utilities and Railroads.

2000

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| January 3 | Valuation Division staff sends property statement to state assesses and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available on request and that the staff will be available to discuss these data. |
| February 1 | Last day to file request with Chief, Board Proceedings Division, to be placed on the February 23 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting 2000-01 values of state-assessed properties. |
| February 23
1:30 p.m. | Board will hear state assesses' presentations on capitalization rates and other factors and procedures affecting 2000-01 values of California state-assessed properties. In lieu of oral presentations, assesses may submit written presentations to the Board Proceedings Division by February 23. |
| March 1 | Last day for state assesses to file property statements with the Board. Failure to file timely will result in penalties unless an extension has been granted. Extensions are granted only in cases where good cause has been established. |
| April 11 | Last day to file request with Chief, Board Proceedings Division, to be placed on the May 3 agenda to make presentations to the Board on the valuation of state-assessed properties. |
| May | Staff discusses value indicators and supporting data with state assesses. |

May 3 1:30 p.m.	Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by May 3.
May 5–May 19	Staff will provide to the Board the indicators of value and its recommendations for unitary values.
May 24	Board sets unitary values for state assessees.
On or before May 31	<ol style="list-style-type: none">1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees.2. State assessees have 20 days from date of mailing of value notices to file declarations of intent to petition the Board for reassessment of unitary value and 30 days thereafter to file a petition. Board may grant one 15-day extension of time to file a petition for reassessment.
On or before June 30	<ol style="list-style-type: none">1. Staff mails notice of allocated assessed values and assessed values of nonunitary property to state assessees.2. State assessees have no less than five days from date of mailing of the "Notice of Allocation of Unitary Values and Nonunitary Values" in which to petition the Board for correction of an allocated assessed value.3. State assessees have 20 days from date of mailing of the "Notice of Allocation of Unitary Values and Nonunitary Values" to file declaration of intent to petition the Board for reassessment of nonunitary values and 30 days thereafter to file a petition.
July 15	Final date for Board to transmit estimates of total assessed valuation to County Auditors.
On or before July 31	<ol style="list-style-type: none">1. Board will hear petitions for correction of allocated unitary values.2. Board decides petitions for corrections of allocated unitary values.3. Board adopts and staff transmits Board Roll of State-Assessed Property.
September October November	Board will hear petitions for reassessment of unitary or nonunitary values. Postponements of Board hearings are granted for only the most compelling reasons.
December 31	Final date for Board decisions on 2000 petitions for reassessment of unitary or nonunitary values.

